



AGENDA

Battlefield Fire Protection District Battlefield Volunteer Fire Department



Special Board Meeting
4117 W. Second St., Battlefield, MO 65619
Wednesday, August 27, 2025
5:30 PM

Preliminaries to the Meeting

1. Call to Order
2. Roll Call
3. Establishment of a Quorum
4. Approval of the Meeting's Agenda

Public Comments

1. Any comments must be submitted via email to info@battlefieldfire.com prior to 5pm on the Monday prior to meeting.

Unfinished Business

1. 2025 Tax Levy Hearing

New Business

1. None

Closed Session

1. None

Adjournment

Representatives of the news media may obtain copies of this notice by contacting the Battlefield Fire Protection District.

Posted: 8/19/2025 4:00 PM certified by the undersigned that a true copy of the foregoing agenda was posted at the Battlefield Administration and Training Center in Battlefield, Missouri.

Handwritten signature of Shawn Shupeet in cursive script.

Secretary for the Board



Scott Fitzpatrick
Missouri State Auditor

MEMORANDUM

August 14, 2025

TO: 12-039-0001 Battlefield FPD
RE: Setting of 2025 Property Tax Rates

The following are the tax rate computational forms that have been reviewed. Please follow the steps below to complete the process of setting your 2025 Property Tax Rate(s).

1. **Lines G - BB on the Summary Page should be completed** to show the actual tax rate(s) to levy.
2. Please **sign and date the Summary Page**.
3. Please **submit the finalized tax rate forms ready for certification to the County Clerk of each county** that your political subdivision resides in. The County Clerk must also sign the Summary Page and indicate the proposed tax rate to be entered on the tax books before submitting rate(s) to the State Auditor's Office for final review and certification.

If the attached calculation differs from the questionnaire submitted for review, please review the following line items for the reason(s) for the difference.

- **Form A, Line 2b - New Construction & Improvements - Personal Property**

Section 137.073.4, RSMo, states that the aggregate increase in valuation of personal property for the current year over that of the previous year is the equivalent of the new construction and improvements factor for personal property.

- **Form A, Line 5 - Prior Year Assessed Valuation**

If the 2025 questionnaire has a different amount on Form A, Line 5 than was previously submitted, we had to revise the 2024 calculation for this change. The revised 2024 tax rate ceiling is listed on the 2025 Summary Page, Line A. Your primary County Clerk should forward a copy of the revised 2024 calculation; please keep this form for your files.

- **(SCHOOL DISTRICTS ONLY) Form A, Line 14**

We revised the information the school district submitted on Line 14 to the amount computed by the Department of Elementary and Secondary Education (DESE).

If you have any questions about the enclosed forms, please contact the local government section at (573-751-4213.)



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/14/2025

Summary Page

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Battlefield FPD 12-039-0001 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered years.

For Political Subdivision Use in Calculating its Tax Rate

- A. Prior year tax rate ceiling as defined in Chapter 137, RSMo. revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year... 0.7833
B. Current year rate computed pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo... 0.7340
C. Amount of rate increase authorized by voters for current year if same purpose...
D. Rate to compare to maximum authorized levy to determine tax rate ceiling (Line B if no election, otherwise Line C) 0.7340
E. Maximum authorized levy the most recent voter approved rate 0.7833
F. Current year tax rate ceiling maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.7340
G1. Less required sales tax reduction taken from tax rate ceiling (Line F), if applicable
G2. Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies) taken from tax rate ceiling (Line F)
H. Less voluntary reduction by political subdivision taken from the tax rate ceiling (Line F) WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
I. Plus allowable recoupment rate added to tax rate ceiling (Line F) if applicable, attach Form G or H.
J. Tax rate to be levied (Line F - Line G1 - Line G2 - Line H + Line I) 0.7340
AA. Rate to be levied for debt service, if applicable (Form C, Line 10)
BB. Additional special purpose rate authorized by voters after the prior year tax rates were set. (Form B, Line 7 if a different purpose)

Certification

I, the undersigned, Shane L. Anderson (Office) of Battlefield Fire Protection District (Political Subdivision) levying a rate in Greene (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

08/27/2025 (Date) [Signature] (Signature) Shane L. Anderson (Print Name) 417-881-9018 (Telephone)

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J 0.7340 AA BB

Section 137.073.7 RSMo. states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

[Date] [County Clerk's Signature] [County] [Telephone]

TAX LEVY REPORT TO THE COUNTY CLERK

POLITICAL SUBDIVISION: Battlefield Fire Protection District

TAX RATE FOR 2026

I, Shane L. Anderson , do hereby certify that the following is a true list of the rates for general and other purposes that were approved by the board August 27, 2025.

GENERAL PURPOSES	RATE	DEBT SERVICE	RATE
General Fund	0.7340	Water	
Library		Light	
Park		Street	
Street Light		Sewer	
Water			
Sewer			
Debt Service			
Total		Total	

TOTAL RATE FOR ALL PURPOSES \$ 0.7340



 Signature _____ Date August 27, 2025

This form must be returned to the County Clerk by September 1.
ATTN: Lorrie Bruer
Greene County Clerk's Office
940 N. Boonville Ave. Room 113
Springfield, Mo 65802



Scott Fitzpatrick
Missouri State Auditor

CERTIFICATION LETTER

August 28, 2025

County Clerk
Greene County
940 Boonville St., Room 113
Springfield, MO 65802-0000

RE: 12-039-0001 Battlefield FPD

Dear County Clerk:

We have received information to substantiate compliance with Missouri law for the 2025 property tax rates for the above-captioned taxing authority. Section 137.073.6, RSMo, requires the State Auditor to examine such information and return to the county clerk our findings regarding the property tax rate ceilings and the debt service levy, if applicable. The State Auditor's Office has relied on information presented and representations made by the taxing authority for our review of the tax rate ceiling(s) and actual property tax rate(s) levied. Our findings are based upon existing constitutional provisions, statutes, rulings, and court decisions.

We understand that the taxing authority's property tax rate ceiling(s) and actual property tax rate(s) levied for 2025 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service	Sales Tax Reduction	20% Required Reduction 1st Class Charter County Political Subdivision Not Submitting Estimate Non-Binding Tax Rate	Voluntary Reduction	Recoupment Rate	CERTIFIED RATE	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
General Revenue	0.7340	0.0000	0.0000	0.0000	0.0000	0.7340	0.7340	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above, complies or does not comply with the provisions Section 137.073, RSMo, as indicated above. Any taxing authority levying a rate(s) higher than the certified rate(s) is/are not in compliance with Missouri laws. All tax levies not in compliance will receive a Notification of Non-Compliance Letter sent certified mail, will be referred to the Missouri Attorney General's Office pursuant to Section 137.073.6(2), RSMo, and will also be noted in our Review of 2025 Property Tax Rates report. A copy of this letter must be sent by your office to the above captioned political subdivision to comply with Section 137.073.6, RSMo.



County of **GREENE** State of Missouri

GREENE COUNTY COURTHOUSE
940 N BOONVILLE ROOM 113
SPRINGFIELD, MO 65802
(417) 868-4055

SHANE SCHOELLER
COUNTY CLERK

**NOTICE OF 2025
AGGREGATE ASSESSED VALUATION**
August 12, 2025

Per RSMo.137.245 3, I, Shane Schoeller, Greene County Clerk, do hereby certify that the following is the aggregate assessed valuation of the Battlefield Fire Protection District in Greene County, Missouri, for the year 2025, as shown on the assessment lists following the Board of Equalization hearings plus railroad and utility valuations as reported to the State Tax Commission.

1. Real Estate - Residential	\$	756,028,250
2. Real Estate - Agricultural		1,025,290
3. Real Estate - Commercial		31,349,270
4. Real Estate - Commercial/Local RRU		0
5. Real Estate - Commercial/State RRU		1,253,914
6. Personal Property		140,552,000
7. Personal Property - Local RRU		0
8. Personal Property - State RRU		477,846
Total	\$	930,686,570

Real Estate - New Construction Value	\$	9,086,520
Tax Increment Financing (TIF) District Value		2,348,768
Newly Added Territory	\$	-
Newly Separated Territory	\$	564,213
Property Changed from Local to State - Real Estate		
Property Changed from Local to State - Personal Property		

This information is transmitted to you in compliance with R S Mo § 67 110, which requires that notice be given and public hearings held before tax rates are set.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/14/2025

Form A

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Battlefield FPD 12-039-0001 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2025) Current year assessed valuation

Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a) 787,307,956 (Real Estate) + (b) 141,029,846 (Personal Property) = 928,337,802 (Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - increase in personal property, use the formula listed under Line 2(b)

(a) 9,086,520 (Real Estate) + (b) 989,962 (Personal Property) = 10,076,482 (Total)
Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)
If Line 2b is negative, enter zero

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

918,261,320

5. (2024) Prior year assessed valuation

Include prior year state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a) 696,794,420 (Real Estate) + (b) 140,039,884 (Personal Property) = 836,834,304 (Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a) 564,213 (Real Estate) + (b) 0 (Personal Property) = 564,213 (Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a) 0 (Real Estate) + (b) 0 (Personal Property) = 0 (Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

836,270,091



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/14/2025

Form A

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Battlefield FPD	12-039-0001	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political Subdivision Use in Calculating its Tax Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	9.8044%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.9000%
11. Adjusted prior year assessed valuation (Line 8)	836,270,091
12. (2024) Tax rate ceiling from prior year (Summary Page, Line A)	0.7833
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	6,550,504
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%.	2.9000%
15. Additional revenue permitted (Line 13 x Line 14)	189,965
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	6,740,469
17. Adjusted current year assessed valuation (Line 4)	918,261,320
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B	0.7340

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/14/2025

Informational Data

(2025)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

Battlefield FPD

12-039-0001

General Revenue

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

This page shows the information that would have been on the line items for the Summary Page, Form A, and/or Form B had no voluntary reduction(s) been taken in prior even numbered year(s). The information on this page should not be used in the current year unless the taxing authority wishes to reverse any voluntary reduction(s) taken in prior even numbered year(s) and follows the following steps in an even numbered year.

- Step 1 The governing body should hold a public hearing and adopt a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate.
Step 2 Submit a copy of the resolution, policy statement, or ordinance to the State Auditor's Office for review.

Based on Prior Year Tax Rate Ceiling as if No Voluntary Reductions were Taken

Informational Summary Page

- A. Prior year tax rate ceiling (Prior year Informational Summary Page, Line F) 0.7833
B. Current year rate computed (Informational Form A, Line 18 below) 0.7340
C. Amount of increase authorized by voters for current year (Informational Form B, Line 7 below)
D. Rate to compare to maximum authorized levy (Line B if no election, otherwise Line C) 0.7340
E. Maximum authorized levy most recent voter approved rate 0.7833
F. Tax rate ceiling if no voluntary reductions were taken in a prior even numbered year (Lower of Line D or E) 0.7340

Informational Form A

- 9. Percentage increase in adjusted valuation (Form A, Line 4 - Line 8 / Line 8 x 100) 9.8044%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission 2.9000%
11. Adjusted prior year assessed valuation (Form A, Line 8) 836,270,091
12. (2024) Tax rate ceiling from prior year (Informational Summary Page, Line A from above) 0.7833
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100) 6,550,504
14. Permitted reassessment revenue growth 2.9000%
15. Additional reassessment revenue permitted (Line 13 x Line 14) 189,965
16. Total revenue permitted in current year from property that existed in both years (Line 13 + Line 15) 6,740,469
17. Adjusted current year assessed valuation (Form A, Line 4) 918,261,320
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo, if no voluntary reduction was taken (Line 16 / Line 17 x 100) 0.7340

Informational Form B

- 6. Prior year tax rate ceiling to apply voter approved increase to (Informational Summary Page, Line A if increase to an existing rate, otherwise 0)
7. Voter approved increased tax rate to adjust (If an "increase of/by" ballot, Form B, Line 5a + Line 6, if an "increase to" ballot, Form B, Line 5b)

Public Hearing

A Public Hearing will be held at a meeting of the Board of Directors on August 27, 2025, at 5:30 p.m. at Battlefield Fire Protection District Headquarters located at 4117 Second St. in Battlefield, Missouri.

This Public Hearing will be for the General Levy and imposition of Annual Tax for Fire district purposes for the year of 2026.

There is hereby levied and imposed a general tax for fire protection and prevention, at the rate of \$0.7340 on each \$100 assessed valuation on real property.

SOURCE VALUATION	PAST VALUATION	CURRENT
Real Estate	\$696,794,420	\$787,307,956
Personal Property	\$140,039,884	\$141,029,846
New Construction	\$14,916,620	\$9,086,520
Separated Territory	\$21,500	\$564,213

TOTAL ASSESSED VALUATION
\$821,917,684 \$930,686,570

Tax Increment Financing Value \$2,192,576 \$2,348,768

RATES-General Tax Levy \$0.7833 Proposed: \$0.7340

RATES-Debt Service \$0.00 \$0.00

Please note these figures are based on the estimated valuation and subject to change with updates from Greene County.

Attest:

Shane Anderson, Fire Chief, August 19, 2025
Posted at Battlefield Fire Protection District
August 22 2025
LCLM0355507

